

Office of Chief Counsel
Internal Revenue Service
DCA-NSAR Release October 1, 2002
1999-2001 DCA NSAR (Partial)

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10002	08/03/2000	Transferee liability	1502.77-01
10003	01/17/2001	Capital investment vs. debt obligation	385.02-00
10004	01/04/2001	Form 872 issue	1502.77-00
10005	10/10/2001	Income and employment taxes	1502.77-00
10007	12/06/2000	Form 872 and audit issues	1502.77-00
10009	03/16/2001	Form 872 issue	1502.77-01
10010	08/20/2001	Form 872 issue	6501.00-00
10011	05/29/2001	Form 872 issue	1502.77-00
10012	11/20/2001	Substance over form - preferred stock acquisition	332.00-00
10013	08/21/2000	Form 872 issue	1502.77-01
10016	09/17/2000	Form 872 issue	1502.77-00
10017	11/09/2000	Form 872-P issue	1502.77-01
10019	04/03/2001	Extension of statute of limitations	1502.77-00
10021	06/18/2001	Extension of period of limitations	1502.77-01
10022	05/14/2001	Form 872 issue	1502.77-00
10027	08/29/2000	Consent to extend statute	1502.77-00
10028	07/24/2000	Consent to extend the time to assess	1502.77-00
10029	04/16/2001	Form 872 issue	1502.77-00
10030	09/14/2000	Form 872 issue	1502.77-00
10032	08/08/2000	Form 872 issue	1502.77-00
10033	06/29/2001	Statute of limitations of NOL (net operating loss) carryback claim	1502.76-00
10034	01/09/2001	Extension of statute of limitations	1502.77-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10035	12/13/2001	Consent to extend the period of limitations	1502.77-00
10036	03/12/2001	Appropriate manner to extend the statute of limitations	1502.77-00
10037	08/16/2000	Consolidated return regulations and application of I.R.C. § 1031	1502.13-00
10041	03/26/2001	Consent issue	6501.00-00
10042	09/25/2000	Extending period of limitations	1502.77-00
10043	03/28/2001	Consent to extend the statute of limitations on assessments and power of attorney	6501.08-00
10044	03/27/2001	Consent for statute extension	1502.77-00
10045	04/10/2001	Forms 872 and 2848 issues	1502.77-00
10048	06/26/2001	Form 1120 issue	172.00-00
10049	11/18/2001	Form 872 issue	1502.77-01
10050	08/30/2000	Consents to extend the period of limitations	1502.77-00
10054	02/20/2001	Consent to extend the time to assess tax and closing agreement	6501.08-17
10055	04/16/2001	Consent extending statute of limitations - consolidated group	6231.00-00
10056	07/24/2001	Questions for IDR (information document request)	61.00-00
10057	02/06/2001	Form 872 issue	1502.77
10058	07/10/2001	Form 872 issue	6501.00
10059	06/22/2001	Form 872 issue	1502.77-00
10060	11/19/2000	Consent to extend the statute of limitations on assessment	1502.77-00
10061	12/21/2000	Extension of statute of limitations on assessment	1502.00
10063	01/02/2001	Form 872 issue	6501.08-17
10067	10/06/2000	Form 872 issue	1502.77
10068	03/28/2001	Form 870 issue	1502.77
10069	08/02/2001	Form 872-F issue	1502.77-00
10071	12/17/2000	Potential I.R.C. § 357(b) issue	357.01-00
10074	07/12/2001	Form 872 issue	1502.77-00
10075	07/31/2000	Form 872 issue	1502.77-00
10076	08/16/2000	Statute extension	1502.77-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10078	06/12/2001	Provisions of I.R.C. § 269(a)(1)	269.00-00
10079	09/07/2001	Form 872 issue	1502.77-00
10080	06/11/2001	Consent name and signatory	1502.77-01
10081	08/27/2001	Form 872 issue	1502.77-00
10082	06/18/2001	Form 872 issue	1502.77-00
10083	06/29/2001	Consent name and signatory	1502.77-01
10084	02/05/2001	Form 872-F issue	1502.77-00
10087	08/29/2000	Form 872 issue	1502.77-01
10088	03/23/2001	Entity name for a consents to extend the statute of limitations	1502.77-00
10089	10/29/2001	Form 872 issue	1502.77-00
10090	07/06/2000	Proper name to be entered on consents to extend statutes of limitations and on closing agreements	1502.77-00
10092	11/21/2000	Consent to extend the statutory period of limitations for assessment	1502.77-00
10093	06/10/2001	Form 872 issue	1502.77-01
10094	06/20/2000	Extension of statute of limitations	1502.77-00
10095	11/15/2001	Consents to extend the period of limitations	1502.77-00
10096	07/24/2000	Consent to extend period of limitations	1502.77-01
10097	01/15/2001	Form 872 issue	1502.77-01
10099	11/02/2001	Whether the two distributions to the individual shareholders are tax-free pursuant to I.R.C. § 355(a)	355.00-00
10100	05/10/2001	Form 872 issue	1502.75-00
10101	04/10/2001	Forms 872 and SS-10 issue	1502.77-00
10105	07/17/2001	Consolidated return and TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership statute extensions	1502.77-00
10106	08/30/2000	Form 872 issue	1502.77-01
10107	04/10/2001	Form 872 issue	1502.77-00
10108	07/31/2001	Forms 872 and 2848 issues	1502.77-00
10111	08/09/2000	Proper caption following merger	1502.77-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10112	02/14/2001	Form 872 issue	1502.00-00
10113	12/20/2000	Distributor Commissions Form 906 issue	1502.77-00
10114	05/16/2001	Consent to extend statute of limitations	1502.77-01
10115	11/09/2000	Representatives of a former consolidated group	1502.77-01
10116	02/28/2001	Draft documents designating subject taxpayer as agent pursuant to Treas. Reg. § 1.1502-77(d)	1502.77-01
10117	07/31/2000	Pro forma closing agreement	1502.77-00
10118	03/15/2001	Form 872 issue	1502.77-01
10119	06/15/2001	Form 872 issue	1502.00-00
10120	06/28/2000	Proper entities to execute consents to extend the statute of limitations on assessment	1502.77-00
10121	03/30/2001	I.R.C. § 382 issue	382.00-00
10122	08/04/2000	Substantial understatement penalty	338.00-00
10123	08/30/2000	Form 872 issue	6501.08-17
10124	06/20/2001	Form 872 issue	1502.77-00
10125	10/10/2001	Restructuring transaction	351.00-00
10126	03/12/2001	Form 906 issue	1502.77-00
10127	08/08/2000	Form 872 issue	1502.77-01
10130	08/03/2001	Form 872 issue	6501.08-00
10132	02/28/2001	Proper treatment of the old consolidated group a merger	1502.75-10
10133	08/02/2000	Consents to extend the statute of limitations on assessment	1502.77-01
10134	04/18/2001	Effect of bankruptcy upon the agency of the corporate parent with respect to its bankrupt subsidiary	1502.77-00
10135	10/28/2001	Consent to extend statute of limitations	1502.00-00
10136	04/05/2001	Form 872 issue	1502.77-00
10138	11/26/2000	Form 872 issue	1502.77-00
10139	08/10/2000	Consent to extend statute of limitations	1502.77-01
10140	09/27/2001	Proper party to sign a consent to extend the statute of limitations for	1502.77-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
		assessment for income tax liabilities	
10142	10/22/2001	Form 872 issue	1502.77-00
10146	02/08/2001	Form 872 issue	1502.77-00
10147	08/01/2001	Form 872 issue	1502.77-00
10149	08/09/2000	Form 872 issue	1502.77-00
10150	03/22/2001	Form 872 issue	1502.22-01
10151	07/02/2001	Whether the Service may rely on a delegation of signature authority provided by the purchaser of the taxpayer	1502.77-00
10152	11/09/2001	Extension of statute of limitations	1502.77-00
10153	01/25/2001	Form 870 issue	1502.77-00
10154	05/14/2001	Consolidated group - disallowance of claimed legal fees; constructive dividends	263.00-00
10155	03/30/2001	Proper wording to be used in the preparation of consent(s)	1502.77-00
10156	08/27/2001	Form 8023 issue	338.01-00
10158	11/27/2000	Thirty-day letter	1502.77-00
10159	05/25/2001	Form 872 issue	1502.77-00
10162	02/12/2001	Form 872 issue	6501.08-00
10163	04/18/2001	Form 870 issue	1502.77-00
10165	10/13/2000	Employee bonuses	1016.07-03
10166	07/31/2001	Validity of consent	1502.77-00
10168	04/27/2001	Consent to extend statute of limitations	1502.75-00
10169	08/30/2000	Form 872 issue	6501.08-17
10170	04/10/2001	Consent to extend the statute of limitations	1502.77-00
10171	07/28/2000	Extension of period of limitations	1502.77-01
10172	02/25/2001	Whether a reverse triangular merger, in which the taxpayer is the parent corporation, qualifies as a tax free reorganization under I.R.C. § 368(a)(2)(E)	368.00-00
10176	11/26/2001	Consent to extend statute of limitations	1502.75-10
10177	10/18/2001	Consent to extend statute of limitations	1502.77-00
10178	07/23/2001	Form 872 issue	1502.77

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10180	01/11/2001	Proper wording to be used in the preparation of Consent(s)	1502.77-00
10181	03/29/2001	Extension of statute of limitations	1502.77-00
10182	05/16/2001	Form 872 issue	1502.77-00
10185	09/11/2000	Form 872 issue	1502.77-00
10186	11/13/2000	Stock transactions and audit	307.00-00
10187	02/02/2001	Application of the stock for debt exception	108.00-00
10188	05/13/2001	Form 872 issue	1502.77-00
10190	07/24/2000	Form 872 issue	1502.77-00
10191	09/27/2001	Statute extensions	1502.77-00
10193	10/22/2001	Consent language	1502.77-01
10195	06/24/2001	Proper entity to execute documents following merger	1502.77-00
10196	04/30/2001	Proper entity to execute documents following merger	1502.77-00
10197	10/11/2000	Form 872 issue	1502.77-00
10198	08/26/2001	Restricted consent to extend the time to assess tax	1502.77-00
10199	05/24/2001	Consent to extend the statute of limitations on assessments	1502.77-00
10200	05/21/2001	Refunding credits	832.05-00
10205	09/17/2001	Letters of credit	475.05-00
10206	09/07/2001	Mutual fund withholding	4982.05-01
10207	04/25/2001	Mutual fund withholding	4982.05-01
10213	08/02/2001	Unearned premium reserves of title insurers	832.11-00
10217	12/12/2000	Increase in reserves attributable to reduced surrender charges	807.03-01
10218	09/19/2000	Management agreement and option	1234.00-00
10219	05/23/2001	Whether Rev. Proc. 99-44 is determinative of the issue of investor control regarding single premium, whole-life insurance policies purchased by the taxpayer on the lives of its employees	7805.01-01
10220	09/18/2000	Request for determination letter on tax treatment of cash build-up values and death benefits related to proposed variable universal life insurance policies on employees' lives	7702.00-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10221	11/29/2000	Dividend received deduction and audit	246A.01-00
10222	08/11/2000	A.M.T. (alternative minimum tax) foreign-tax credit limitation	59.01-00
10232	08/23/2001	Stock option cost sharing issue	482.11-08
10237	06/01/2001	Consent to extend the statute of limitations on assessment	6501.08-12
10239	01/08/2002	Whether taxpayer's controlled foreign corporation can characterize all of its income as income from sales or must the controlled foreign corporation separately characterize the income attributable to the transportation of goods by ship as foreign base company shipping income pursuant to I.R.C. § 954(f)	954.05-00
10243	11/06/2001	I.R.C. § 881(a) tax	1464.00-00
10245	08/20/2001	Recognition of foreign exchange loss	985.02-00
10249	10/19/2001	Whether taxpayer's stock redemptions by a foreign trust are taxable under § 897	897.02-00
10259	02/14/2001	Form 1042 issue	1441.01-02
10263	04/16/2001	Grouping rules for foreign sales corporation transfer pricing	925.01-01
10274	10/24/2000	Federal tax consequence of voluntary payments of customs duties made by the taxpayer after liquidation	1059A.05-00
10275	12/20/2000	Closing agreement	994.00-00
10279	04/24/2001	Deferred income	446.00-00
10281	08/23/2000	Pre-filing submission pre-filing pilot program	195.00-00
10282	01/10/2001	Environmental remediation claim and audit	1341.02-00
10283	09/20/2001	Accrual of income and expenses	451.13-01
10284	04/03/2001	Form 3115, change in accounting method issue	481.00-00
10287	12/05/2000	Taxpayer's claimed deduction, as ordinary and necessary business expenses, of compensation paid to two corporate executives	162.00-00
10290	04/15/2001	Deferred Income	451.13-04
10292	09/25/2001	Form 1065 issue	162.25-18
10298	06/15/2001	Employment tax claim	1341.00-00
10299	04/04/2001	Whether an accrual taxpayer must include in taxable income marketing fees in the total amount earned under a distribution agreement	451.14-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10300	09/22/2000	Deduction of Minnesota real estate taxes	164.01-01
10303	10/05/2001	Election under I.R.C. § 183(e)	183.06-00
10304	12/15/2000	Deduction of charitable contribution for the transfer of an easement to a city	170.12-07
10306	05/31/2001	Whether taxpayer is entitled to a worthless stock deduction for held stock under I.R.C. § 165(g)	165.06-00
10308	01/29/2001	Revision/amplification of Service position	263.12-00
10311	11/21/2000	I.R.C. § 172(f) specified liability losses	172.07-00
10313	08/08/2001	Proper treatment of commissions received by taxpayer	461.07-01
10317	01/30/2001	Settlement agreement with suppliers	451.02-00
10318	12/14/2000	Application of I.R.C. § 1033(a) to merger break-up fee	1033.02-00
10319	11/01/2001	Whether the Commissioner can change the taxpayer's method of accounting from the cash method to the accrual method	448.00-00
10323	01/30/2001	Qualified charitable deduction issue	170.18-00
10324	11/30/2001	Foreign payments - method of accounting	267.03-02
10331	01/03/2000	Whether the partnership sold partnership property or the partners had a qualified exchange of like-kind property under I.R.C. § 1031	1031.02-00
10332	06/28/2000	Review of reasonable compensation adjustment	61.00-00
10338	02/15/2001	Review of statutory notice of deficiency	162.02-00
10344	04/20/2001	Settlement payments issue	162.21-01
10346	04/19/2001	Airplane issues	162.08-11
10350	02/13/2001	Customer advances for construction	451.13-02
10351	12/17/2001	I.R.C. § 461(h) - accrual, economic performance	468b.00-00
10355	05/21/2001	Deductibility of payment	263.02-00
10356	04/23/2001	Disallowance of claimed legal fees; constructive dividends	163.25-03
10357	10/18/2001	Forms 870-AD and 907 issue	165.13-00
10358	11/22/2000	Taxability of payments made pursuant to a New Jersey pre-nuptial agreement	215.03-00
10365	08/08/2001	Like kind exchange under I.R.C. § 1031	1031.02-00
10367	02/20/2001	Proposed disallowance of charitable contributions claimed as deductions	170.09-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10369	08/01/2001	Whether the taxpayer is entitled to currently deduct a portion of an amount paid by the taxpayer to defend and ultimately settle a class action lawsuit	263.13-00
10371	11/27/2001	Rent and interest expense paid or incurred in connection with a lease-in lease-out transaction should be disallowed under I.R.C. § 162.	162.09-00
10372	11/06/2001	Synthetic lease arrangement	162.09-00
10373	06/04/2001	Accumulated earnings tax	532.00-00
10378	11/17/2000	Accrual of residual commission income	451.19-00
10380	11/22/2000	Charitable contribution of collection	170.00-00
10381	04/16/2001	Interest income from tax refund to former parent	163.00-00
10384	11/06/2001	I.R.C. § 1031 exchange	1031.00-00
10387	04/10/2001	Accumulated earnings tax	532.00-00
10390	04/05/2001	Pre-filing agreement	263.00-00
10395	11/22/2000	Purported sale of goodwill	263.11-01
10396	12/04/2001	Percentage depletion issue	613.02-07
10397	08/15/2000	Application of I.R.C. § 195 to certain fees paid by the taxpayer to another and whether they qualify as start-up expenses under I.R.C. § 195	195.04-01
10399	08/01/2001	Statute question in connection with sale of warrant	2512.00-00
10401	05/24/2001	Whether the taxpayer's depreciation and other related expenses may be treated as QREs (qualified research expenditures)	41.51-01
10402	06/30/2000	Capitalization of acquisition costs	195.04-01
10404	03/13/2001	Statutory notice of deficiency	2511.04-00
10405	03/06/2001	Capitalization of advance royalties	168.23-00
10406	11/16/2001	Amortization of paragraph 5 payments	167.14-01
10407	07/07/2001	Whether the Service should disallow certain losses and rental expenses claimed by the taxpayer because the underlying transaction lacks economic substance	162.00-00
10412	09/13/2000	Lease stripping cases, related entities	9999.98-00
10417	02/27/2001	Whether a savings clause purportedly gifting limited partnership interests to be valued at a certain dollar amount should be recognized for tax purposes	20001.00-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10418	02/25/2001	Whether the research activities of the taxpayer are excluded from the definition of qualified research pursuant to I.R.C. § 41(d)(4)(H)	41.51-02
10420	06/29/2000	Whether certain expenditures of the taxpayer are required to be capitalized pursuant to I.R.C. § 263A or whether such expenditures are deductible research and experimental expenses pursuant to I.R.C. § 174	174.00-00
10423	09/18/2000	Application of I.R.C. § 174 and the related Treasury regulations	174.00-00
10427	03/06/2001	Trade name and covenant not to compete	197.00-00
10432	08/01/2001	Capitalized software costs	174.05-02
10436	10/16/2000	Project contract	162.26-00
10437	04/03/2001	Whether taxpayer filed a timely and proper election to amortize goodwill	197.00-00
10438	09/18/2000	Proposed collateral agreement establishing audit methodology	41.51-00
10441	08/17/2001	Post termination transition distributions from an "S" Corporation	1371.00-00
10444	09/19/2001	Capital construction funds issues	7518.00-00
10445	08/15/2000	Computation of research credit/inclusion of foreign parent in controlled group	41.55-05
10453	09/29/2000	Whether the taxpayer meets the requirements of I.R.C. § 1361 and qualifies as a Subchapter S corporation	1361.01-03
10455	09/05/2000	I.R.C. § 174/Rev. Proc. 69-21	167.07-02
10456	07/13/2000	Statute of limitations for research credit claim	41.00-00
10461	09/22/2000	Form 906 issue	41.00-00; 6405.01-00 & 7121.00-00
10463	07/10/2001	Substantial economic effect issue	704.01-01
10464	09/28/2000	What year controls the statute of limitations in connection with a claim for refund based on research credits	41.00-00
10466	06/21/2001	Review of proposed statutory notice of deficiency	2031.00-00
10467	05/01/2001	Rehabilitation credit (I.R.C. § 47)	47.02-02
10469	09/14/2001	I.R.C. § 2057	2057.00-00
10470	08/10/1999	Adjustment to withholding tax credit through examination	31.00-00
10471	05/09/2001	Application of the self-employment income tax provisions	1402.02-00
10472	08/07/2001	Risk withholds	404.00-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10474	07/07/2000	Golden parachute payments	280G.01-00
10476	09/30/2001	Employment tax claims/bonus payments	3121.01-02
10478	06/29/2001	Whether severance payments made to the former CEO are subject to the provisions of I.R.C. § 280G	280G.01-00
10483	10/04/1999	RRA 1998 - third party excise tax inquiries - excise tax registration program	9999.00-00
10484	07/23/1999	REVIEW OF THIRD PARTY CONTACT LETTERS	6103.00-00
10487	11/14/1999	IMPACT OF BOISE- CANADA V. U.S. (U.S.D.C. IDAHO, 82 A.F.T.R. 2D (RIA) 7249 (1998)	404.16-00
10488	03/10/1999	Compensation deduction limitation per I.R.C. § 162(m)	162.36-02
10489	04/30/1999	Self-employment tax	3121.04-01
10490	04/21/2000	STOCK OPTIONS	83.08-00
10491	12/05/1999	Applicability of I.R.C. § 133(a)(3)	133.00-01
10493	02/04/2000	"Bargain sale" issues	280g.01-00
10495	07/27/1999	Executive compensation	162.07-00
10496	03/21/2000	Request to revoke SECA (Self-Employment Contributions Act) exemption	1402.05-00
10498	01/15/1999	REQUIREMENT THAT PARTICIPANTS DEFER EITHER ONE OR TWO PERCENT OF THEIR COMPENSATION INTO THE EMPLOYEES' SAVINGS AND PROFIT SHARING PLAN	411.03-04
10499	NO DATE	Taxation of costs of political communications to the membership	527.00-00
10501	02/29/2000	De minimis fringe benefits - meals	132.00-00
10503	12/20/1999	Whether bonuses paid to employees of the taxpayer are considered amounts deferred under a nonqualified deferred compensation plan that should be taken into account under a nonqualified deferred compensation plan that should be taken into account under Treas. Reg. § 31.3121(v)(2) as FICA wages	3121.16-02
10504	03/03/2000	I.R.C. § 162(m)	162.07-00
10505	10/20/1999	FICA claims for refund	6402.00-00
10509	07/23/1999	Form 872 issue	1502.77-10
10510	05/09/2000	Proper party to execute the consent to extend the statute of limitations	1502.77-00
10511	05/25/2000	Form 872 issue	1502.77-00
10512	12/29/1999	Form 872 issue	1502.77-00

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10514	03/05/1999	Notice of deficiency/consents	1502.77-00
10515	09/07/1999	Form 872 issue	1502.77-00
10517	06/16/1999	Stock issue	301.00-00
10519	10/20/1999	Extension of statute of limitations on assessment	1502.77-00
10520	04/28/1999	Form 872 issue	1502.77-00
10523	04/06/1999	Form 1120 issue	1502.77-00
10524	08/10/1999	Form 872 issue	1502.77-01
10527	05/11/2000	Filing requirements of the entities involved in a series of reorganization events	1502.75-10
10528	04/18/2000	Statute of limitations/transferee liability	1502.77-00
10529	10/27/1999	Proper signatories for taxpayer since its foreign parent has merged with another foreign company	1502.77-00
10531	05/19/2000	Consent to extend the statute of limitations	1502.77-00
10534	08/23/1999	Consents to extend the statute of limitations on assessment	1502.77-00; 1502.77-01; 6501.08-00 & 6501.08-77
10535	08/03/1999	Extension of the period of limitations for assessment of tax	6501.08-17
10537	08/04/1999	Extension of the period of limitations for assessment of tax	1502.77-00
10538	05/23/2000	Extension of statute of limitations	1502.77
10539	04/06/2000	Form 872 issue	1502.77-00
10545	08/19/1999	Extension of the statute of limitations	1502.00-00
10550	11/17/1999	Forms 870 and 872 issue	1502.77-00
10553	03/27/2000	Consents to extend the time to assess tax	1502.77-00
10554	10/28/1999	Request to designate agent pursuant to Treas. Reg. § 1.1502-77(d)	1502.00-01
10555	02/28/2000	Proposed closing agreement and statute extensions	1502.77-00
10556	02/04/1999	Proposed closing agreement	6501.08-17
10559	03/03/2000	Consent to extend statutes	1502.77-00
10560	06/28/2000	Form 872 issue	1502.77-00
10565	05/10/2000	Whether the receiver appointed by a Tennessee state court is authorized to execute an income tax return for the corporation, when the lone official for the	1502.00-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
		corporation's parent company refuses to file the consolidated return	
10566	06/11/2000	Form 872 issue	1502.77-00
10570	07/16/1999	Form 872 issue	6501.08-17
10571	09/09/1999	Form 872 issue	1502.77-01
10572	10/08/1999	Consents to extend the period of limitations	1502.77-00
10573	04/18/2000	Tax period of new consolidated group	1502.76-00
10574	01/19/1999	Statute consent problems	6501.03-03
10575	07/18/1999	How parties can properly extend the statute of limitations on assessment	6501.08-00
10576	05/11/2000	Form 872 issue	1502.77-00
10579	03/02/1999	Form 872 issue	1502.77-00
10583	05/26/1999	Form 872 issue	1502.77-00
10584	06/21/1999	Consent to extend the statute of limitations on assessment	6501.08-00
10585	06/04/2000	Whether a consent to extend the statute of limitations for the former consolidated group will remain valid after the anticipated liquidation	6501.00-00
10586	08/09/1999	Extension of the statute of limitations	6501.08-00
10587	07/14/1999	Form 872 issue	1502.77-00
10589	02/08/1999	Proper party to sign consent to extend limitations period	1502.77-00
10590	05/05/2000	Who is the agent for the consolidated group for purposes of issuance of the notice of deficiency for years where the common parent for the year covered in the notice is no longer the common parent	1502.77-00
10591	07/21/1999	Consent to extend statute	1502.00-00
10593	06/16/2000	Form 872 issue	1502.77-00
10594	11/21/1999	Form 872 issue	1502.77-00
10595	06/15/1999	Form 872 issue	6501.08-10
10596	06/05/2000	Form 872 issue	1502.77-00
10597	08/31/1999	Discharge of indebtedness/parent's recognition of subsidiary's excess loss	108.00-00
10598	06/24/1999	Proper party to extend the limitations period	1502.77-01
10599	05/21/2000	Extension of limitations period	1502.77-01

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10600	11/25/1999	Form 872 issue	1502.77-00
10601	05/24/1999	CEP (Coordinated Exam. Program) Taxpayer/Effect of "F" Reorganization	368.06-00
10603	08/17/1999	Form 907 issue	6501.08-10
10604	08/12/1999	Whether an officer can execute a consent to extend the time to assess tax	6501.08-09
10605	04/03/2000	Power of attorney and proper address for 30-day letter	1502.77-00
10606	10/08/1999	Proposed notices of deficiency	108.10-32
10650	02/03/2000	Debt-equity issue	385.03-02
10654	12/27/1999	I.R.C. § 845(b)	845.00-00
10655	06/19/2000	I.R.C. § 832	832.11-00
10656	03/23/2000	UPR (unearned premium reserve) issue	832.11-00
10657	06/15/1999	I.R.C. § 832	832.11-00
10660	06/01/2000	Deductibility of insurance premiums; economic family rationale	162.04-03
10662	03/12/1999	Loan commitment and agent fees	162.00-00
10666	01/07/1999	Closing agreement	7121.00-00
10668	06/02/1999	Unpaid loss and loss adjustment expense	832.06-02
10670	11/03/1999	Dividend received deduction issue	243.06-01
10673	09/22/1999	I.R.C. § 807(f)	807.05-00
10674	07/30/1999	Development of an examination issue	7701.07-00
10675	05/05/1999	Third party contacts	7602.00-00
10679	05/01/2000	Comparison of the <u>Sutherland Lumber</u> and <u>Gow</u> opinions	61.34-06
10685	04/23/2000	Investor losses	166.00-00
10686	06/23/1999	Tenant allowance issue	61.16-16
10687	06/22/1999	Unreasonable compensation adjustment	162.07-00
10688	07/25/1999	Examination issue	263.14-00
10689	08/09/1999	Taxpayer entitlement to retaining a fiscal year-end date	444.00-00
10730	09/27/1999	Standby fee	461.06-00
10735	10/05/1998	Who must file tax returns to report interest income earned on an escrow account	468b.04-00

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10741	06/09/2000	Whether taxpayer is entitled to a claimed bad debt loss	166.03-00
10743	03/24/2000	Whether taxpayer is required to report advance rental payments and deposits in the year received under Treas. Reg. § 1.61-8(b)	451.13-00
10751	03/16/2000	I.R.C. § 172(f) specified liability loss	172.07-00
10753	05/07/1999	Time of deduction for interest paid	267.02-01
10758	08/05/1999	Whether an alternative minimum tax (AMT) depreciation adjustment should be included in the alternative minimum taxable income (AMTI)	59.07-00
10760	09/27/1999	I.R.C. § 467 and claim for deferral of "placement allowance"	467.11-00
10808	01/28/1999	Chapter 11 bankruptcy filing	108.02-00
11100	12/17/1999	Whether taxpayer is precluded from filing a claim for additional Investment Tax Credit (ITC)	7121.00-00
11214	07/12/1999	Grouping practices in determining the OPP (overall profit percentage)	446.00-00; 925.00-00 & 927.00-00
11251	12/11/2000	Refund prior to examination	6405.00-00
11302	07/30/2001	Assessment limitation period may not be extended	6501.08-10